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Missouri State Auditor

Thirty-Ninth Judicial Circuit

City of Aurora Municipal Division



July 2008

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Office of
Missouri State Auditor
Susan Montee, CPA

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An audit was conducted by our office of the Thirty-Ninth Judicial Circuit, city of Aurora Municipal Division.

Better controls and procedures are needed to account for monies collected by the municipal division, and more oversight is needed over the monitoring of amounts due to the municipal division, as the amount of unpaid fines and court costs has increased significantly during the last year. The Court Clerk does not file a monthly report of all cases heard with the city, access to the court's computer system is not adequately restricted, and backup disks are not stored at an off-site location. In addition, improvements are needed to account for bond monies collected by the Police Department and to account for traffic tickets.

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YELLOW SHEET

THIRTY-NINTH JUDICIAL CIRCUIT
CITY OF AURORA
MUNICIPAL DIVISION

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STATE AUDITOR'S REPORT



SUSAN MONTEE, CPA
Missouri State Auditor

Presiding Judge
Thirty-Ninth Judicial Circuit
and
Municipal Judge
Aurora, Missouri

We have audited certain operations of the city of Aurora Municipal Division of the Thirty-Ninth Judicial Circuit. The scope of our audit included, but was not necessarily limited to, the two years ended December 31, 2007. The objectives of our audit were to:

1. Determine if the municipal division has adequate internal controls over significant financial functions such as receipts.
2. Determine if the municipal division has complied with certain legal provisions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the municipal division, as well as certain external parties; and testing selected transactions.

We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. However, providing an opinion on the effectiveness of internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

We obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. Abuse, which refers to behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary given the facts and circumstances, does not necessarily involve noncompliance with legal provisions. Because the determination of abuse is subjective, our audit is not required to provide reasonable assurance of detecting abuse.

MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION